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**UNITED STATES DISTRICT COURT
 DISTRICT OF NEVADA**

SUMITOMO REALTY & DEVELOPMENT CO.,)	Case No.: 2:19-CV-01899-GMN-VCF
LTD., a Japanese corporation,)	
)	CONSENT JUDGMENT AND
Plaintiff,)	ORDER
)	
v.)	
)	
TERUKO KAMADA PROCTOR, a deceased)	
individual, and SUSAN HOY in her capacity as the)	
Personal Representative of THE ESTATE OF)	
TERUKO KAMADA PROCTOR)	
)	
Defendant.)	
_____)	

WHEREAS:

A. Plaintiff Sumitomo Realty & Development Co., LTD. (“Plaintiff” or “Sumitomo”), a Japanese corporation, has filed an Amended Complaint (ECF No. 16) against Defendant Teruko Kamada Proctor, who is now deceased and Susan Hoy, in her capacity as the Personal Representative of the Estate of Teruko Kamada Proctor (“Defendant” or “Proctor”) who has been substituted by and through the Stipulation and Order Substituting Susan Hoy as Personal Representative of Defendant Teruko Kamada Proctor Pursuant to Fed. R. Civ. P 25(a)(1) (ECF No. 35);

B. The Amended Complaint sought recognition and enforcement of a final money judgment of a Japanese court sitting as the Tokyo District Court;

1 C. Plaintiff alleged in the Amended Complaint that on or about June 23, 2017, Plaintiff
2 filed a case captioned as *Sumitomo Realty & Development Co., Ltd. v. Teruko Kamada Proctor*,
3 *Case Number 2017 (WA) No. 21081 Case for Compensation Claim* in the Tokyo District Court in
4 Japan (the “Japanese Court”) against the Defendant for recovery of certain withholding taxes paid
5 by Plaintiff in the amount of USD\$685,765.04 (JPY 76,215,927) on Defendant’s behalf and for
6 Defendant’s benefit (the “Japanese Complaint”), in which the Defendant in this action was also the
7 defendant in the above-referenced Japanese case. Thereafter, Plaintiff filed its Petition to Revise
8 its Japanese Complaint on July 11, 2017, in the Japanese Court.

10 D. Plaintiff further alleged in the Amended Complaint that on or about April 26, 2018,
11 Defendant was properly served with the Japanese Complaint, in accordance with the Hague
12 Convention (which details the conditions and provisions for litigation bridging multiple nations),
13 at Defendant’s address of 213 Ultra Drive, Henderson, Nevada 89074-8341.

15 E. Plaintiff further alleged in the Amended Complaint that on September 7, 2018, the
16 Japanese Court issued judgment against Defendant, and in favor of Plaintiff, in the amount of USD
17 \$685,765.04 (JPY 76,215,927), plus interest at 5% per annum which will accrue from April 27,
18 2018 until paid in full, plus legal fees and costs (collectively, the “Japanese Judgment”).

19 F. Plaintiff further alleged in the Amended Complaint that the applicable exchange rate
20 on the day of entry of the Japanese Judgment, September 7, 2018, was one United States Dollar to
21 111.14 Japanese Yen. In the United States, therefore, the withholding tax portion of the Japanese
22 Judgment equals USD \$685,765.04 (JPY 76,215,927).

24 G. Under this Consent Judgment and Order, Defendant recognizes the enforceability of
25 the Japanese Judgment and agrees to pay to Plaintiff the Judgment Amount (defined below) on the
26 terms set forth below.

1 H. The parties agree to the entry of this Consent Judgment and Order. The parties
2 further agree that this Consent Judgment and Order shall fully settle all of Plaintiff's claims asserted
3 in the Amended Complaint.

4 I. All parties expressly waive Findings of Fact and Conclusions of Law.

5 IT IS HEREBY **ORDERED**, **ADJUDGED**, and **DECREED** that:

6
7 1. Defendant is liable for the Judgment, which is hereby entered against Defendant,
8 and in favor of Plaintiff, in the amount of **USD\$810,942.40** (the "Judgment Amount"), which
9 Judgement Amount shall bear annual interest in the amount of five percent (5%) accruing at a daily
10 rate of USD\$110.88 from the date of entry of this Consent Judgment and Order until paid in full.
11 The Judgment Amount is comprised of: (a) USD\$685,765.04 (JPY 76,215,927), which amount the
12 Japanese Court determined and ordered in the Japanese Judgment and represents the withholding
13 taxes Plaintiff paid on Defendant's behalf and for Defendant's benefit; (b) USD \$125,177.36, which
14 represents five percent (5%) annual interest on the Japanese Judgement beginning on April 27,
15 2018, through January 14, 2022, which is the date the parties executed this Consent Judgment and
16 Order.

17
18 2. Defendant is further liable to Plaintiff for Plaintiff's attorneys' fees and costs, which
19 are comprised of the following (collectively, "Attorneys' Fees & Costs"): (a) An appropriate
20 amount for the legal fees and costs of Barnett & Associates, the undersigned law firm representing
21 Plaintiff in this case before this Court, which shall be determined in a separate proceeding before
22 this Court; and (b) An appropriate amount for the legal fees and costs of Mori Hamada &
23 Matsumoto, the law firm that represented Plaintiff and obtained the Judgment in the Tokyo District
24 Court in Japan, which shall be determined in a separate proceeding before this Court.

25
26 3 Upon the Court's approval and entry of this Consent Judgment and Order, Judgment
27 shall be entered in Plaintiff's favor in the Judgment Amount of **USD\$810,942.40** against
28

1 Defendant. Plaintiff shall from the date of this Consent Judgment and Order be entitled to proceed
2 with collection actions to recover the Judgment Amount from Defendant.

3 4. Upon the Court's order approving the Attorneys' Fees & Costs ("Attorneys' Fees &
4 Costs' Order") against the Defendant, Plaintiff shall have the right to seek amendment of the
5 Judgement Amount to include those fees and costs awarded to Plaintiff in the Attorneys' Fees &
6 Cost Order.

7
8 5. Should Defendant, or Defendant's agents or representatives, violate any material
9 term or condition of this Consent Judgment and Order and/or the Attorneys' Fees & Costs' Order,
10 Plaintiff expressly reserves the right to petition the Court for an Order of Contempt and to seek
11 recovery of all attorneys' fees and costs incurred (i) as a result of any such violation of this Consent
12 Judgment and Order and/or the Attorneys' Fees & Costs' Order, and/or (ii) enforcing any term or
13 condition of this Consent Judgment and Order and/or the Attorneys' Fees & Costs' Order.

14
15 6. Defendant shall bear Defendant's own legal fees and costs. Defendant shall pay
16 Plaintiff's legal fees and costs as set forth in this Consent Judgment and Order and the Attorneys'
17 Fees Order.

18 7. This Court retains jurisdiction over this Consent Judgment and Order in its entirety,
19 the parties hereto, for the determination of the Attorney's Fees & Cost Order and any further action
20 in connection with the enforcement and/or amendment of this Consent Judgment and Order.

21
22 8. By signing their names to this Consent Judgment and Order, the parties represent
23 that they are informed and understand the effect and purpose of this Consent Judgment and Order.

24 9. By signing their names to this Consent Judgment and Order, each of the undersigned
25 counsels of record does hereby represent and warrant to this Court and the other party that said
26 counsel possess and has been granted express written authority and power of attorney to execute
27 and deliver this Consent Judgment and Order on behalf of their respective client.
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1 10. This Consent Judgment and Order may be executed by the parties and their
2 respective counsel in any number of counterparts, each of which when executed and delivered shall
3 be an original, and all such counterparts shall constitute one and the same Consent Judgment and
4 Order.

5 The Court directs the entry of this Consent Judgment and Order as a final order.

6 Dated this 14th day of January 2022.

7 Respectfully Submitted,

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9 **LAW OFFICE OF STEVEN H. BURKE**

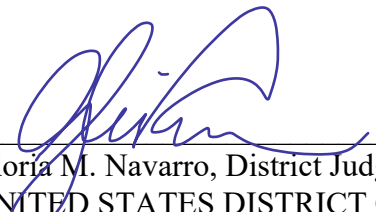
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Attorneys for Plaintiff Sumitomo Realty
& Development Co., Ltd.

20 **IT IS SO ORDERED.**

21 Dated this 18 day of January, 2022

22
23 
24 Gloria M. Navarro, District Judge
25 UNITED STATES DISTRICT COURT
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CERTIFICATE OF SERVICE

I hereby certify that service of the foregoing **CONSENT JUDGMENT AND ORDER** was made on this 14th day of January 2022, via the Court's CM/ECF system to all parties and counsel appearing in this case.

By: /s/ Paras B. Barnett, Esq.
PARAS B. BARNETT, ESQ